REMARKS

The Examiner contends that the process of making and the product made by the process are

distinct if

"the product as claimed can be made by another and materially different process (MPEP § 806.05(f)). In the instant case the product can be made

by a materially different process. Instead of forming the film on the surface of the transparent substrate the film can be grown on the

substrate, such as the film being a surface layer of the substrate wherein

there is not an application of a film to the substrate."

The Examiner's statement that "the film being a surface layer of the substrate wherein

there is not an application of a film to the substrate" appears to be self-contradictory. If there is

no application of a film to the substrate, then how can the substrate have a film on it? And if the

"film" is part of the substrate, then the substrate does not have a film on it.

Moreover, the Examiner's statement that "the product can be made by a materially

different process" is incorrect. No explanation or proof has been provided by the Examiner that

this is so.

Based on the above, withdrawal of the Restriction Requirement is appropriate, and

substantive examination of claims 1-30 is respectfully solicited.

Any additional fees or charges required at this time in connection with the application may

be charged to our Patent and Trademark Office Deposit Account No. 03-2412.

Respectfully submitted,

COHEN, PONTANI, LIEBERMAN & PAVANE

Thomas Langer, Reg. No. 27,264

551 Fifth Avenue, Suite 1210

New York, New York 10176

(212) 687-2770

Dated: April 5, 2006

-2-